

Application for Supplier and/or Ultimate Vendor License



FUEL TAX • MOTOR VEHICLE FUEL TAX • DIESEL FUEL TAX • MOTOR VEHICLE FUEL TAX • DIESEL FUEL TAX •

MOTOR VEHICLE FUEL TAX • DIESEL FUEL TAX • MOTOR VEHICLE FUEL TAX • DIESEL FUEL TAX • MOTOR VEHICLE FUEL TAX •

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Bill Leonard

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Santa Ana
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Fourth District
Los Angeles

MOTOR VEHICLE FUEL TAX • DIESEL FUEL TAX • MOTOR VEHICLE FUEL TAX • DIESEL FUEL TAX • MOTOR VEHICLE FUEL TAX •

Steve Westly
State Controller

FUEL TAX • DIESEL FUEL TAX • MOTOR VEHICLE FUEL TAX • DIESEL FUEL TAX • MOTOR VEHICLE FUEL TAX •

DIESEL FUEL TAX • MOTOR VEHICLE FUEL TAX • DIESEL FUEL TAX • MOTOR VEHICLE FUEL TAX • DIESEL FUEL TAX •

EXECUTIVE DIRECTOR
James E. Speed

TAX • MOTOR VEHICLE FUEL TAX • DIESEL FUEL TAX • MOTOR VEHICLE FUEL TAX • DIESEL FUEL TAX • MOTOR

VEHICLE FUEL TAX • DIESEL FUEL TAX • MOTOR VEHICLE FUEL TAX • DIESEL FUEL TAX • MOTOR VEHICLE FUEL

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FUEL TAX • MOTOR VEHICLE FUEL TAX • DIESEL FUEL TAX • MOTOR VEHICLE FUEL TAX • DIESEL FUEL TAX •

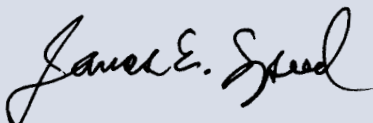
MOTOR VEHICLE FUEL TAX • DIESEL FUEL TAX • MOTOR VEHICLE FUEL TAX • DIESEL FUEL TAX • MOTOR VEHICLE

Message from the Executive Director

We appreciate the fact that as the operator of a business, you are busy and have many responsibilities. You may be responsible for income and fuel tax payments and for a variety of other obligations, such as payroll taxes, insurance, and employee benefits.

For that reason, we want to make it as easy as possible for you to work with us. As you can see on page 10, we offer many services to help you with your questions.

If you are unable to find the answers you need, please call our Information Center. Our trained representatives will be glad to help.



James E. Speed



How Do I Apply?

Step 1: Complete Your Application

Fill out the application on page 5 (perforated for easy removal). Be sure to refer to the "Tips" on page 4.

If you need help filling out the form or have questions, please call our Fuel Industry Section at 916-322-9669 or our Information Center at 1-800-400-7115.


Step 2: Send in Your Application and Supporting Documents

Make a copy of your completed application for your files, then mail the original application to: Fuel Industry Section, MIC: 30; Board of Equalization; P.O. Box 942879; Sacramento, California 94279-0030. Please be sure to sign and date your application and to include copies of all required documents. We cannot process your application unless it is complete.

Step 3: After We Approve Your Application

You should receive your license approximately two weeks after we have received your application, assuming it is complete and no security deposit is required. If a security deposit is required, you should allow approximately another two weeks to receive your license. There is no charge for the license.

We will let you know whether you must file returns on a monthly, quarterly, or yearly basis. Your return is due on or before the due date printed on the return.

 **Note:** If you are required to obtain a license, you cannot legally make transfers of fuel in this state until you have received your license and paid any required security deposit. You are subject to a 25 percent penalty if you operate without the proper license.

FUEL INDUSTRY SECTION
(916) 322-9669

INFORMATION CENTER
1-800-400-7115

FOR TDD ASSISTANCE

From TDD phones: 1-800-735-2929

From voice phones: 1-800-735-2922

SALES TAX FIELD OFFICES
CALL FOR ADDRESSES

City	Area Code	Number
Bakersfield	661	395-2880
Culver City	310	342-1000
El Centro	760	352-3431
Eureka	707	445-6500
Fresno	559	248-4219
Kearny Mesa	858	636-3191
Laguna Hills	949	461-5711
Norwalk	562	466-1694
Oakland	510	622-4100
Rancho Mirage	760	346-8096
Redding	530	224-4729
Riverside	909	680-6400
Sacramento	916	227-6700
Salinas	831	443-3003
San Diego	619	525-4526
San Francisco	415	703-5400
San Jose	408	277-1231
San Marcos	760	510-5850
Santa Ana	714	558-4059
Santa Rosa	707	576-2100
Stockton	209	948-7720
Suisun City	707	428-2041
Torrance	310	516-4300
Van Nuys	818	904-2300
Ventura	805	677-2700
West Covina	626	480-7200

Out-of-State Businesses
916-227-6600

Tips for Filling Out Your Application

Section I: Type of License

Indicate the type of business activity you are engaging in (see page 7 for an explanation of the listed categories).

Section II: Ownership Information

Items 1-27

All applicants. You must provide the information requested for each owner or partner (attach additional sheets if necessary).

All partnerships. Partnerships should provide a copy of their written partnership agreement, if one exists. If you file your agreement with us at the time you apply for a license, and your agreement specifies that all business assets are held in the name of the partnership, the law requires the Board to attempt to collect any delinquent tax liability from the partnership assets before it attempts to collect from the partners' personal assets.

You should notify us immediately if you add or drop partners (see page 7).

If you check "Corporation," "Limited Liability Company (LLC)," or "Business Trust," be sure to complete items 3-6.

Note: All publicly traded companies are not required to complete items 7-27 for corporate information.

Items 9, 10, 16, 17, 23, 24: Driver License/Social Security Number

You must provide a copy of your driver license or other proof of identification, and your social security number. This information is kept in strictest confidence. Corporate officers are not required to provide social security numbers.

Section III: Business Information


Item 12

Underground storage tanks. If there is an underground storage tank at your business location, please complete this section. The tank owner is subject to the Underground Storage Tank Maintenance Fee for petroleum products placed in the tank. Call 916-322-9669 for more information.

Item 13. Estimated Average Monthly Gallons

Provide an estimate for the number of gallons of motor vehicle fuel and diesel fuel you will remove, enter, or sell each month in California.

Section IV: Certification

 This section must be signed by the business owner, general partner, corporate officer or LLC manager, or member.

APPLICATION FOR SUPPLIER AND/OR ULTIMATE VENDOR FUEL TAX LICENSE

SECTION I: TYPE OF LICENSE

1. PLEASE CHECK TYPE OF ACTIVITY(S) YOU ARE ENGAGING IN:

- ☐ Throughputter ☐ Enterer ☐ Ultimate Vendor (Diesel Fuel Only)
☐ Terminal Operator ☐ Refiner
☐ Blender ☐ Position Holder

TAX**FOR BOARD USE ONLY****OFFICE****NUMBER**PLEASE EXPLAIN YOUR BUSINESS OPERATIONS *(attach additional sheets if necessary)*

2. CHECK TYPES OF FUEL REMOVED, ENTERED, OR SOLD

- ☐ Gasoline ☐ Diesel ☐ Dyed Diesel ☐ Aviation Gasoline ☐ Other Please explain _____

SECTION II: OWNERSHIP INFORMATION

1. PLEASE CHECK TYPE OF OWNERSHIP

- ☐ Sole Owner ☐ General Partnership *(provide a copy of your partnership agreement)*
☐ Limited Partnership *(provide a copy of your partnership agreement)* ☐ Husband/Wife Co-Ownership
☐ Limited Liability Company (LLC) ☐ Corporation
☐ Business Trust ☐ Joint Venture
☐ Other _____

2. DATE YOU WILL BEGIN ACTIVITIES REQUIRING A LICENSE IN CALIFORNIA *(month, day & year)*

3. ENTER NAME OF PARTNERSHIP, CORPORATION, LIMITED LIABILITY COMPANY (LLC), ORGANIZATION, OR OTHER ORGANIZATION

- ☐ 4. Check here if you have included a copy of your partnership agreement

5. FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN) OR SSN IF NO FEIN

6. CORPORATE OR LLC NUMBER, STATE OF INCORPORATION OR ORGANIZATION AND DATE

Each owner, partner, corporate officer or principal must complete information below.
 If needed, please attach additional sheet(s) to provide the information requested in this application.
 Publicly traded companies are not required to complete this section.

- ☐ President ☐ Partner ☐ Manager ☐ Member ☐ Owner ☐ Trustee

7. FULL NAME *(first, middle, last)*8. RESIDENCE ADDRESS *(street, city, state, zip code)*9. SOCIAL SECURITY NUMBER *(attach verification)*10. DRIVER LICENSE NUMBER *(attach verification)*

11. RESIDENCE TELEPHONE NUMBER

()

12. DAYTIME TELEPHONE NUMBER

()

13. SIGNATURE

- ☐ Vice President ☐ Co-Partner ☐ Co-Manager ☐ Member ☐ Co-Owner ☐ Trustee

14. FULL NAME *(first, middle, last)*15. RESIDENCE ADDRESS *(street, city, state, zip code)*16. SOCIAL SECURITY NUMBER *(attach verification)*17. DRIVER LICENSE NUMBER *(attach verification)*

18. RESIDENCE TELEPHONE NUMBER

()

19. DAYTIME TELEPHONE NUMBER

()

20. SIGNATURE

- ☐ Secretary ☐ Co-Partner ☐ Co-Manager ☐ Member ☐ Co-Owner ☐ Trustee

21. FULL NAME *(first, middle, last)*22. RESIDENCE ADDRESS *(street, city, state, zip code)*23. SOCIAL SECURITY NUMBER *(attach verification)*24. DRIVER LICENSE NUMBER *(attach verification)*

25. RESIDENCE TELEPHONE NUMBER

()

26. DAYTIME TELEPHONE NUMBER

()

27. SIGNATURE

SECTION III: BUSINESS INFORMATION1. CURRENTLY DOING BUSINESS AS [DBA] (*write none if not applicable*) Partnerships complete if business name different than name of partnership.

2. BUSINESS ADDRESS (<i>do not list P.O. Box or mailing service</i>) If two or more locations, please attach a list.	TELEPHONE NUMBER ()	FAX NUMBER ()
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3. MAILING ADDRESS (if different from above) (*street, city, state, zip*)

4. ADDRESS WHERE BOOKS AND RECORDS ARE MAINTAINED (<i>street, city, state, zip</i>)	TELEPHONE NUMBER ()	FAX NUMBER ()
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5. NAME OF PERSON TO CONTACT REGARDING ALL LICENSING ACTIVITIES	TELEPHONE NUMBER ()	FAX NUMBER ()
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6. NAME OF PERSON TO CONTACT REGARDING TAX REPORTING ACTIVITIES	TELEPHONE NUMBER ()	FAX NUMBER ()
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7. NAME OF BANK OR FINANCIAL INSTITUTION HOLDING BUSINESS PRIMARY ACCOUNT	ACCOUNT NUMBER
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ADDRESS (<i>mailing address, city, state, zip</i>)	TELEPHONE NUMBER ()	FAX NUMBER ()
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8. DO YOU OWN, OPERATE OR OTHERWISE CONTROL A TERMINAL?

☐ Yes ☐ No If **yes**, state the number of terminals: _____ and complete the following information for each terminal location. (*If more than one location, please attach a list.*)

TERMINAL LOCATION ADDRESS (<i>city, state</i>)	CAPACITY OF TANKS
--	-------------------

9. DO YOU HAVE A LETTER OF REGISTRATION NUMBER, (IRS) FORM 637 FOR EACH TERMINAL LOCATION?

☐ Yes ☐ No If **yes**, attach copy.

10. DO YOU HAVE OTHER BOARD OF EQUALIZATION ISSUED LICENSES OR PERMITS?

☐ Yes ☐ No If **yes**, please list the account numbers.

11. ARE YOU BUYING A BUSINESS?

☐ Yes ☐ No If **yes**, please list seller's name and fuel tax account number(s) if known.

12. ARE THERE UNDERGROUND STORAGE TANK(S) AT THE CALIFORNIA BUSINESS LOCATION?

☐ Yes ☐ No If **yes**, are you the owner? ☐ Yes ☐ No
If **yes**, please provide your account number TK MT_44_-_____ If **no**, please provide name and address of the owner of the tank.

13. ESTIMATED AVERAGE MONTHLY GALLONS

Motor Vehicle Fuel

Total removals, entries, or sales _____ gallons

Minus exempt removals, entries, or sales _____ gallons

Total taxable removals, entries, or sales _____ gallons

Diesel Fuel


Total removals, entries, or sales _____ gallons

Minus exempt removals, entries, or sales _____ gallons

Total taxable removals, entries, or sales _____ gallons

SECTION IV: CERTIFICATION

I certify and declare, under penalty of perjury, that the information contained herein is correct to the best of my knowledge and that I am authorized to sign and certify this application.

NAME (<i>typed or printed</i>)	TITLE
SIGNATURE 	DATE

Return Application to: Board of Equalization, Fuel Industry Section,
450 N Street, P.O. Box 942879 MIC:30, Sacramento, CA 94279-0030, **916-322-9669**

FOR BOARD USE ONLY

SECURITY REVIEW		PUBLICATIONS FURNISHED TO TAXPAYER	RETURNS
<input type="checkbox"/> BOE-598 \$ _____ <input type="checkbox"/> No Security			
<input type="checkbox"/> License Issued Date _____			
REPORTING BASIS			
<input type="checkbox"/> Monthly <input type="checkbox"/> Yearly <input type="checkbox"/> Monthly Prepay <input type="checkbox"/> Quarterly		<input type="checkbox"/> PUB 6 <input type="checkbox"/> PUB 14 <input type="checkbox"/> PUB 19 <input type="checkbox"/> PUB 70 <input type="checkbox"/> EFT _____	_____ _____ _____ _____
BY	APPROVED BY		

Frequently Asked Questions

Who must obtain a license?

You must obtain a Supplier and/or Ultimate Vendor License if you engage in business in California as

- **A Terminal Operator**
You own, operate, or otherwise control a terminal.
- **A Position Holder**
You have a contractual agreement with a terminal operator for the use of storage facilities and terminaling services at a terminal with respect to motor vehicle/diesel fuel.
- **A Refiner**
You own, operate, or otherwise control a refinery.
- **A Blender**
You produce blended motor vehicle/diesel fuel in California outside the bulk transfer/terminal system.
- **An Enterer**
You import motor vehicle/diesel fuel into the state, or you are the *importer of record* under federal customs law. *Note:* If you are acting as an agent, the person for whom you are acting is the “enterer” and must obtain a license.
- **A Throughputter**
You own motor vehicle/diesel fuel within the bulk transfer/terminal system — other than in a terminal, or you are a position holder, as described above. If you are a supplier and throughputter, you will normally be issued only a Supplier License.
- **An Ultimate Vendor**
You are an ultimate vendor if you sell undyed diesel fuel to the user of the fuel — the ultimate purchaser — for use on a farm for farming purposes or for use in an exempt bus operation.

What type of license will I receive?

You will receive a Supplier License if you are a

Terminal Operator	Position Holder
Refiner	Blender
Enterer	Throughputter

An ultimate vendor who is also a refiner, blender, or throughputter will usually receive a Supplier License. All other ultimate vendors will receive an Ultimate Vendor License.

What Are My Responsibilities as a License Holder?

You must pay taxes on any taxable transaction involving motor vehicle fuel and/or diesel fuel.

Generally, the state excise tax on fuel is imposed on

- The removal of motor vehicle fuel or undyed diesel fuel from a refinery rack or terminal rack in California; or
- The entry of motor vehicle fuel or diesel fuel into this state; or
- The sale or removal of blended motor vehicle fuel or blended diesel fuel in this state.

You will receive returns for reporting your fuel transactions and tax payments. Returns are due on or before the due date printed on the return (you must file a tax return even if you have no tax due or activities to report).

In addition, you

- **Must keep records** to substantiate your removals, entries, sales, imports, exports, and other activities as noted on the corresponding tax returns. You must keep your records for a minimum of four years.
- **Must notify the Board if you move, change ownership, discontinue operations, or sell your business.** You should notify the Board of any change in ownership. If you do not, you could be held liable for the continuing fuel taxes. In addition, you should immediately notify us in writing if you discontinue your business. Your notification will allow us to close your account and return any available security you may have posted.
- **Should notify us immediately if you drop or add a partner.** This may protect former partners from tax liabilities incurred by the business after the partnership change.

Is there a charge for the license?

No. However, you may be required to post a security deposit to cover any unpaid taxes that may be owed. Security forms will be sent to you if

(continued on next page)

Frequently Asked Questions

security is warranted. Your license will be issued after the appropriate security, if required, is posted to your account.

Is information regarding my account subject to public disclosure?

Generally, personal information, such as your driver license number, your social security number, and your residence addresses, are not disclosed to the public. However, some records are subject to disclosure, such as your BOE license number, your business name and address, and your license status. Also, for purposes of enforcing the fuel laws, personal information may be disclosed to federal agencies and other state agencies. See also the disclosure information on the back page.

Why do you need to verify my social security and driver license numbers?

This is required to ensure the accuracy of the information provided and to protect you against fraudulent use of your identification numbers. If your social security card is not readily available, you may provide other documentation.

What is motor vehicle fuel?

Motor vehicle fuel includes gasoline, aviation gasoline, and any inflammable liquid, by whatever name the liquid may be known or sold, that is used or is usable in an explosion type of engine.

Note: Aviation gasoline is all grades of gasoline that are suitable for use in aviation reciprocating engines.

Blended motor vehicle fuel is any mixture of motor vehicle fuel on which tax has been imposed and any other liquid on which tax has not been imposed.

What is diesel fuel?

Diesel fuel is any liquid commonly or commercially known or sold as a fuel that is suitable for a diesel-powered highway vehicle.

Blended diesel fuel is any mixture of diesel fuel, on which tax has been imposed, and any other liquid (such as kerosene), on which tax has not been imposed (other than dyed diesel fuel, as described below).

Dyed diesel fuel is diesel fuel that is dyed under United States Environmental Protection Agency or the Internal Revenue Service rules for high sulphur diesel fuel or low sulphur diesel fuel considered destined for off-highway use.

Undyed diesel fuel is diesel fuel that is not subject to the United States Environmental Protection Agency or the Internal Revenue Service fuel dyeing requirements.

What other licenses or permits are needed?

Seller's Permit. You will also need a California Seller's permit. Please contact a local Board sales tax office (see page 4) to ask about registration requirements. To download a copy of the seller's permit application, please visit our website, www.boe.ca.gov (see "Forms and Publications").

SG Accounts. If you sell, remove, or enter motor vehicle fuel (gasoline), diesel fuel, or aircraft jet fuel in California, you must prepay sales tax on those transactions in addition to excise tax. You may be reimbursed by your customer for your sales tax prepayment. Contact a local Board office (see page 4) to set up this type of account.

Note: If you are issued a Supplier's License, you will be automatically given an SG account number and will receive information on how to make prepayments.

Childhood Lead Poisoning Prevention Fee. If you are issued a Motor Vehicle Fuel Supplier License, you will be automatically registered under the Childhood Lead Poisoning Prevention program.

Other Fuel Taxes and Fees

You may also be required to register under one or more of the following tax and fee programs. These programs are administered by the Fuel Industry Section, which can be reached at 916-322-9669.

Use Fuel Tax Law

Use fuel vendors who sell and deliver use fuel into the fuel tanks of motor vehicles must have a license and collect the state excise tax. Persons who operate vehicles powered by use fuel on California highways also need to be licensed as users. The use fuel tax is imposed on fuels other than those covered by the Motor Vehicle Fuel Tax Law and Diesel Fuel Tax Law. Some of the typical use fuels governed by the Use Fuel Tax Law are compressed natural gas (CNG), liquefied petroleum gas (LPG, or propane), liquid natural gas (LNG), ethanol, and methanol.

Aircraft Jet Fuel Tax Law

Every aircraft jet fuel dealer must register with the Board and pay the excise tax on each gallon of jet fuel sold and placed directly into the fuel tank of an aircraft or delivered into the storage facility of a jet fuel user.

Underground Storage Tank Maintenance Fee Law

The owner of an underground storage tank must register with the Board and pay the underground storage tank maintenance fee for every gallon of petroleum product placed into the tank. If you own property where an underground storage tank is located, you are usually considered the owner of the tank. If you operate an underground storage tank but do not own it, you are not liable for the fee. An operator is defined as the person who controls or is responsible for the daily operation of the tank. Generally, if you lease an underground storage tank, you will be considered an operator, not an owner, unless your lease provides otherwise.

Oil Spill Prevention and Administration Fee/Oil Spill Response Fee

You may need to be registered for one of the fee programs listed above if you operate

- An oil refinery in California
- A marine terminal in marine waters that transfers crude oil or petroleum products to or from tankers or barges
- A pipeline across, under or through marine waters that transports crude oil
- Any pipeline to transport crude oil out of California

Please contact us for more information on registration and fee reporting requirements. Currently, no fees are charged for the Oil Spill Response Fee, although registrants must file a return each year.

Diesel Fuel

Additional licenses issued under this tax program are as follows: Government Entity, Exempt Bus Operator, Highway Vehicle Operator, Train Operator, and Interstate User/IFTA. If one of these licenses is needed, please contact our office.

Where Can I Get Assistance?

FUEL TAXES DIVISION

If you need help with your application or have questions regarding the fuel taxes administered by the Board, please call the Fuel Industry Section. Call between 8 a.m. and 5 p.m., Monday through Friday, excluding State holidays.

916-322-9669

Fuel Industry Section, MIC:30
State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0030

WRITTEN TAX ADVICE

It is best to get tax advice from the Board in writing. You may be relieved of tax, penalty, or interest charges if we determine you did not correctly report tax because you reasonably relied on our written advice regarding a transaction.

For this relief to apply, your request for advice must be in writing, identify the taxpayer to whom the advice applies, and fully describe the facts and circumstances of the transaction.

Send your request for written advice to the Fuel Industry Section (see above for address).

INTERNET

www.boe.ca.gov

Our website includes lots of useful information. For example, you can find out what the sales tax rate is in a particular county, or you can download numerous publications — such as laws, regulations, pamphlets, and policy manuals — that will help you understand how the law applies to your business. You can also verify sellers' permit numbers on-line, read about upcoming Taxpayers' Bill of Rights hearings, and obtain information on Board field office addresses and telephone numbers.

Another good resource — especially for starting businesses — is the California Tax Information Center at www.taxes.ca.gov.

TAXPAYERS' RIGHTS ADVOCATE OFFICE

If you would like to know more about your rights as a taxpayer or if you are unable to resolve an issue with the Board, please contact the Taxpayers' Rights Advocate office for help. Call 916-324-2798 (or toll-free, 1-888-324-2798). Their fax number is 916-323-3319.

If you prefer, you may write to them at the following address: Taxpayers' Rights Advocate; State Board of Equalization; 450 N Street MIC:70; PO Box 942879; Sacramento CA 94279-0070.

To request a copy of publication 70, *The California Taxpayers' Bill of Rights*, call the Information Center or visit our Internet site.

NOTICE TO INDIVIDUALS REGARDING INFORMATION FURNISHED TO THE BOARD OF EQUALIZATION

The Information Practices Act of 1977 and the Federal Privacy Act requires this agency to provide the following notice to individuals who are asked by the State Board of Equalization (Board) to supply information, including the disclosure of the individual's social security account number.

Individuals applying for permits, certificates, or licenses, or filing tax returns, statements, or other forms prescribed by this agency, are required to include their social security numbers for proper identification. [See Title 42 United States Code §405(c)(2)(C)(i)]. It is mandatory to furnish all the appropriate information requested by applications for registration, applications for permits or licenses, tax returns and other related data. Failure to provide all of the required information requested by an application for a permit or license could result in your not being issued a permit or license. In addition, the law provides penalties for failure to file a return, failure to furnish specific information required, failure to supply information required by law or regulations, or for furnishing fraudulent information.

Provisions contained in the following laws require persons meeting certain requirements to file applications for registration, applications for permits or licenses, and tax returns or reports in such form as prescribed by the State Board of Equalization: Alcoholic Beverage Tax, Sections¹ 32001-32556; Childhood Lead Poisoning Prevention Fee, Sections 43001-43651, Health & Safety Code, Sections 105275-105310; Cigarette and Tobacco Products Tax, Sections 30001-30481; Diesel Fuel Tax, Sections 60001-60709; Emergency Telephone Users Surcharge, Sections 41001-41176; Energy Resources Surcharge, Sections 40001-40216; Hazardous Substances Tax, Sections 43001-43651; Integrated Waste Management Fee, Sections 45001-45984; International Fuel Tax Agreement, Sections 9401-9433; Motor Vehicle Fuel License Tax, Sections 7301-8405; Occupational Lead Poisoning Prevention Fee, Sections 43001-43651, Health & Safety Code, Sections 105175-105197; Oil Spill Response, Prevention, and Administration Fees, Sections 46001-46751, Government Code, Sections 8670.1-8670.53; Publicly Owned Property, Sections 1840-1841; Sales and Use Tax, Sections 6001-7279.6; State Assessed Property, Sections 721-868, 4876-4880, 5011-5014; Tax on Insurers, Sections 12001-13170; Timber Yield Tax, Sections 38101-38908; Tire Recycling Fee, Sections 55001-55381, Public Resources Code, Sections 42860-42895; Underground Storage Tank Maintenance Fee, Sections 50101-50161, Health & Safety Code, Sections 25280-25299.96; Use Fuel Tax, Sections 8601-9355.

The principal purpose for which the requested information will be used is to administer the laws identified in the preceding paragraph. This includes the determination and collection of the correct amount of tax. Information you furnish to the Board may be used for the purpose of collecting any outstanding tax liability.

As authorized by law, information requested by an application for a permit or license could be disclosed to other agencies, including, but not limited to, the proper officials of the following: 1) United States governmental agencies: U.S. Attorney's Office; Bureau of Alcohol, Tobacco and Firearms; Depts. of Agriculture, Defense, Justice; Federal Bureau of Investigation; General Accounting Office; Internal Revenue Service; the Interstate Commerce Commission; 2) State of California governmental agencies and officials: Air Resources Board; Dept. of Alcoholic Beverage Control; Auctioneer Commission; Employment Development Department; Energy Commission; Exposition and Fairs; Food & Agriculture; Board of Forestry; Forest Products Commission; Franchise Tax Board; Dept. of Health Services; Highway Patrol; Dept. of Housing & Community Development; California Parent Locator Service; 3) State agencies outside of California for tax enforcement purposes; and 4) city attorneys and city prosecutors; county district attorneys, sheriff departments.

As an individual, you have the right to access personal information about you in records maintained by the State Board of Equalization. Please contact your local Board office listed in the white pages of your telephone directory for assistance. If the local Board office is unable to provide the information sought, you may also contact the Disclosure Office in Sacramento by telephone at (916) 445-2918. The Board officials responsible for maintaining this information, who can be contacted by telephone at (916) 445-6464, are: **Sales and Use Tax**, Deputy Director, Sales and Use Tax Department, 450 N Street, MIC:43, Sacramento, CA 95814; **Excise Taxes, Fuel Taxes and Environmental Fees**, Deputy Director, Special Taxes Department, 450 N Street, MIC:31, Sacramento, CA 95814; **Property Taxes**, Deputy Director, Property Taxes Department, 450 N Street, MIC:63, Sacramento, CA 95814.

¹ All references are to the California Revenue and Taxation Code unless otherwise indicated.

